

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re YES! ENTERTAINMENT,

Bankruptcy Case No. 99-273

EXECUTIVE SOUNDING BOARD ASSOCIATES, INC.
As Trustee of the YES! Entertainment Corporation
Liquidating Trust,

Civil Action No. 06-155

Appellant,

v.

WHAM-O, INC.,

Appellee.

WHAM-O, INC.

Appellant,

v.

EXECUTIVES SOUNDING BOARD ASSOCIATES, as
Trustee of the YES! Entertainment Corporation
Liquidating Trust,

Appellee.

Civil Action No. 06-154

STIPULATION OF SETTLEMENT AND DISMISSAL OF THE CROSS APPEALS

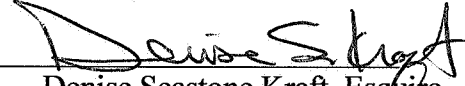
AND NOW, this 10th day of May, 2006, it is hereby stipulated by and between
Wham-O, Inc. and Executive Sounding Board Associates, Inc., as Trustee of the Yes!
Entertainment Corporation Liquidating Trust, through their respective counsel, as follows:

1. The cross appeals filed respectively by Wham-O, Inc., and Executive Sounding
Board Associates, Inc., are hereby dismissed with prejudice.

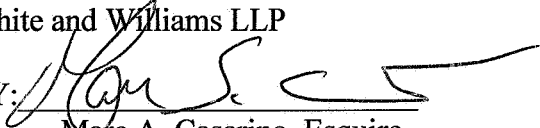
2. The case is hereby settled for the sum of \$300,000 which will be paid by Wham-O in periodic payments of \$75,000 each due on May 15, 2006, June 15, 2006, July 15, 2006 and December 1, 2006. The settlement shall be secured by a judgment to be entered against Wham-O in the Bankruptcy Court in the amount of \$300,000 which shall draw interest at the rate of five percent per annum only in the event that Wham-O shall fail to make one or more periodic payments on time.

It is so stipulated.

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Attorneys for Plaintiff

Approved and so ordered:

J.